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MINISTRY OF LAW

New Delhi, the 26th December 1957

The following Acts of Parliament received the assent of the President on the 24th December, 1957, and are hereby published for general information:—

THE INDIAN RAILWAYS (AMENDMENT) ACT, 1957

No. 53 of 1957

[24th December, 1957]

An Act further to amend the Indian Railways Act, 1890.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Indian Railways (Amendment) Act, 1957. Short title and commencement.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

of 1890.

2. In section 27 of the Indian Railways Act, 1890 (hereinafter referred to as the principal Act), for sub-section (5), the following sub-section shall be substituted, namely:— Amendment of section 27

“(5) Any decision given by the Central Government under sub-section (4) shall be final and binding on all parties concerned.”.

3. In section 27A of the principal Act, for sub-section (1), the following sub-section shall be substituted, namely:— Amendment of section 27A.

(1) The Central Government may, if in its opinion it is necessary in the public interest so to do, by general or special order, direct any railway administration—

(a) to give special facilities for, or preference to, the transport of any such goods or class of goods consigned to

the Central Government or to the Government of any State or of such other goods or class of goods, as may be specified in the order;

(b) to carry any goods or class of goods by such route or routes and at such rates as may be specified in the order."

Amendment
of section 29.

4. In section 29 of the principal Act,—

(a) in sub-section (1), the words "other than a minor railway" shall be omitted;

(b) for sub-section (2), the following sub-sections shall be substituted, namely:—

"(2) The Central Government may, by a like order, fix the rates of any other charges for the whole or any part of a railway and prescribe the conditions in which such rates of charges shall apply.

(3) Any complaint that a railway administration is contravening any order issued by the Central Government under sub-section (1) shall be determined by the Central Government."

Omission of
sections 32
and 33.

5. Section 32 and section 33 of the principal Act shall be omitted.

Amendment
of section 34.

6. In section 34 of the principal Act, for sub-section (2) and sub-section (3), the following sub-sections shall be substituted, namely:—

"(2) The Tribunal shall consist of a Chairman and two other members to be appointed by the Central Government.

(3) A person shall not be qualified for appointment as the Chairman of the Tribunal unless he is, or has been, a Judge of the Supreme Court or of a High Court and the other two members of the Tribunal shall be chosen from among persons who, in the opinion of the Central Government, have special knowledge of commercial, industrial or economic conditions of the country or of the commercial working of the railways.

(4) The Chairman and the other members of the Tribunal shall hold office for such period, not exceeding five years, as may be specified in the order of their appointment; and if the Chairman or any other member is by infirmity or otherwise rendered incapable of carrying out his duties or is absent on leave or otherwise in circumstances not involving the vacation of his appointment, the Central Government may appoint another person to act in his place during his absence.

(5) A person who holds office as the Chairman or other member of the Tribunal shall, on the expiration of the term of his office (not being an office to fill a casual vacancy), be ineligible for re-appointment to that office.

(6) Subject to the provisions of sub-section (4) and sub-section (5), the Chairman and other members of the Tribunal shall hold office on such terms and conditions as the Central Government may, by general or special order, prescribe.

(7) No act or proceedings of the Tribunal shall be deemed to be invalid by reason merely of any vacancy in, or any defect in the constitution of, the Tribunal."

7. Section 35 of the principal Act shall be omitted.

Omission
of section 35.

8. In section 39 of the principal Act, the words and brackets "the State Government (as the case may be)" shall be omitted.

Amendment
of section
39.

9. In section 41 of the principal Act,—

Amendment
of section 41.

(i) in sub-section (1), for clauses (b) to (e), the following clauses shall be substituted, namely:—

"(b) is charging for the carriage of any commodity between two stations a rate which is unreasonable, or

(c) is levying any other charge which is unreasonable,";

(ii) for sub-section (3), the following sub-section shall be substituted, namely:—

"(3) In the case of a complaint under clause (b) or clause (c) of sub-section (1), the Tribunal may fix such rate or charge as it considers reasonable:

Provided that the rate to be fixed under clause (b) of sub-section (1) shall be within the limit of the maximum and minimum rates fixed by the Central Government under sub-section (1) of section 29."

10. After section 41 of the principal Act, the following section shall be inserted, namely:—

Insertion of
new section
41A.

"41A. Where a railway administration, bound by an order of the Tribunal, considers that since the order was made there has been a material change in the circumstances on which it was based, the railway administration may, after the expiry of one year from the date of the order, make an application to the Tribunal for revision of the order and the Tribunal may, after making due inquiry into the matter in accordance with the provisions of this Chapter, vary or revoke the order."

Revision of
orders by
Tribunal.

Substitution
of new sec-
tion for sec-
tion 42.

Power to
classify or re-
classify com-
modities or
to alter rates.

11. For section 42 of the principal Act, the following section shall be substituted, namely:—

“42. The Central Government alone shall have power—

(a) to classify or re-classify any commodity;

(b) to increase or reduce the level of class rates and other charges.”.

Omission of
section 43.

Amendment
of section 44.

12. Section 43 of the principal Act shall be omitted.

13. In section 44 of the principal Act, in sub-section (2),—

(i) clauses (a) and (b) shall be omitted;

(ii) in clause (f), the words “or as assessors” shall be omitted.

Substitution
of new sec-
tion for
section 45.
Bar of juris-
diction of
the
Tribunal.

14. For section 45 of the principal Act, the following section shall be substituted, namely:—

“45. (1) Nothing in this Chapter shall confer jurisdiction on the Tribunal in respect of—

(a) classification or re-classification of any commodity;

(b) fixation of wharfage and demurrage charges (including conditions attached to such charges);

(c) scales of charges levied by a railway administration for the carriage of passengers and their luggage, parcels, military traffic and traffic in railway materials and stores.

(2) Notwithstanding anything contained in sub-section (1), the Central Government may make a reference to the Tribunal in respect of any of the matters specified in that sub-section and where any such reference is made in respect of any matter, the Tribunal shall make an inquiry into that matter and submit its report thereon to the Central Government.

(3) On receipt of a report under sub-section (2), the Central Government may take such action as it considers suitable in respect of the matters dealt with in the report.”.

Amendment
of section 46.

15. In section 46 of the principal Act,—

(a) in clause (ii), after the words “or reduce” the words “or cancel after due notice in the manner prescribed by the Central Government” shall be inserted;

(b) clause (iii) shall be omitted.

Amendment
of section
46A.

16. In section 46A of the principal Act, the proviso shall be omitted.

17. In section 46C of the principal Act,—

Amendment
of section
46C

(i) for clause (a), the following clause shall be substituted, namely:—

“(a) “classification” means the grouping of commodities into classes (both for smalls and wagon loads) as duly authorised by the Central Government and notified in the Indian Railway Conference Association’s Goods Tariff in force for the time being for the purpose of determining the rate to be charged;”

(ii) clause (f) shall be omitted;

(iii) after clause (g), the following clause shall be inserted, namely:—

“(h) “wharfage” means the charge levied on goods for not removing them from the railway premises after the expiry of the free time allowed for such removal.’

9 of 1890.

18. If, immediately before the commencement of this Act, there is pending any proceeding before the Railway Rates Tribunal constituted under the Indian Railways Act, 1890, as in force before such commencement, the proceeding shall stand transferred to the Railway Rates Tribunal constituted after such commencement (hereinafter referred to as the new Tribunal) and the new Tribunal shall decide and dispose of that proceeding in accordance with the provisions of the said Act as in force after such commencement; and for the removal of doubts, it is hereby declared that the proceeding, in so far as it relates to any complaint in respect of which the new Tribunal has no jurisdiction, shall abate.

Disposal of
pending pro-
ceedings.

THE PREVENTIVE DETENTION (CONTINUANCE) ACT, 1957

No. 54 OF 1957

[24th December, 1957]

An Act to continue the Preventive Detention Act, 1950, for a further period.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. This Act may be called the Preventive Detention (Continuance) Act, 1957. Short title.

2. In sub-section (3) of section 1 of the Preventive Detention Act, 1950, for the figures, letters and words “31st day of December, 1957”, the figures, letters and words “31st day of December, 1960” shall be substituted. Amendment
of section 1.

4 of 1950.

THE UNION DUTIES OF EXCISE (DISTRIBUTION)

ACT, 1957

No. 55 OF 1957

[24th December, 1957]

An Act to provide for the distribution of a part of the net proceeds of certain Union duties of excise among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its report dated the 30th day of September, 1957.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

Short title. 1. This Act may be called the Union Duties of Excise (Distribution) Act, 1957.

Definition. 2. In this Act, the expression “distributable Union duties of excise” means twenty-five per cent. of the net proceeds of the duties of excise levied and collected under the Central Excises and Salt Act, 1944, on matches, sugar, tobacco, vegetable product, coffee, tea, ¹ of 1944. paper and vegetable non-essential oils as defined in Items Nos. 2, 8, 9, 11, 13, 14, 21 and 23, respectively, of the First Schedule to that Act.

Distribution of a part of the Union duties of excise among the States. 3. During each financial year commencing on and after the first day of April, 1957, there shall be paid out of the Consolidated Fund of India to each of the States specified in column 1 of the Table below such percentage of the distributable Union duties of excise as is set out against it in column 2:—

TABLE

1	2
<i>State</i>	<i>Percentage</i>
Andhra Pradesh	9·38
Assam	3·46
Bihar	10·57
Bombay	12·17
Kerala	3·84
Madhya Pradesh	7·46
Madras	7·56
Mysore	6·52
Orissa	4·46
Punjab	4·59
Rajasthan	4·71
Uttar Pradesh	15·94
West Bengal	7·59
Jammu and Kashmir	1·75

4. Any expenditure under the provisions of this Act shall be expenditure charged on the Consolidated Fund of India.

Expenditure to be charged on the Consolidated Fund of India.

5. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which and the manner in which, any payments under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

Power to make rules.

(2) All rules made under this section shall be laid for not less than thirty days before each House of Parliament as soon as may be after they are made and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

3 of 1953. 6. The Union Duties of Excise (Distribution) Act, 1953, is hereby repealed.

THE APPROPRIATION (No. 5) ACT, 1957

No. 56 OF 1957

[24th December, 1957]

An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of India for the service of the financial year 1957-58.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. This Act may be called the Appropriation (No. 5) Act, 1957. Short title.

2. From and out of the Consolidated Fund of India there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of thirty-three crores, six lakhs and forty-six thousand rupees towards defraying the several charges which will come in course of payment during the financial year 1957-58, in respect of the services specified in column 2 of the Schedule.

Issue of Rs. 33,06,46,000 out of the Consolidated Fund of India for the year 1957-58

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of India by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the said year.

Appropriation.

THE SCHEDULE

(See sections 2 and 3)

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
		Rs.	Rs.	Rs.
9	Defence Services — Effective— Army . . . . .	..	8,000	8,000
18	Geological Survey	20,65,000	..	20,65,000
23A	Naga Hills—Tuensang Area .	1,07,21,000	..	1,07,21,000
29	Union Excise Duties . . . .	..	9,36,29,000	9,36,29,000
30	Taxes on Income including Cor- poration Tax and Estate Duty . . . . .	..	33,000	33,000
41	Pre-partition payments . . .	..	1,33,000	1,33,000
	CHARGED— <i>Grants-in-aid to States</i> . . . . .	..	22,07,76,000	22,07,76,000
88	Aviation . . . . .	..	4,15,000	4,15,000
90	Communications (including National Highways) . . . .	..	9,000	9,000
93	Supplies	3,96,000	6,44,000	10,40,000
	CHARGED— <i>Union Public Ser- vice Commission</i> . . . . .	..	7,38,000	7,38,000
104	Capital Outlay of the Ministry of Commerce and Industry . .	1,000	..	1,000
106	Defence Capital Outlay . . .	..	46,000	46,000

1	2	3		
		Sums not exceeding		
		Voted by Parliament	Charged on the Consolidated Fund	Total
No. of Vote	Services and purposes			
		Rs.	Rs.	Rs.
117	Purchase of Foodgrains . . .	..	18,000	18,000
118	Other Capital Outlay of the Ministry of Food and Agriculture . .	..	4,000	4,000
126	Capital Outlay of the Ministry of Steel, Mines and Fuel . . .	10,10,000	..	10,10,000
	TOTAL . . .	1,41,93,000	31,64,53,000	33,06,46,000

THE ESTATE DUTY AND TAX ON RAILWAY PASSENGER FARES (DISTRIBUTION) ACT, 1957

No. 57 OF 1957

[24th December, 1957]

An Act to provide for the distribution of the net proceeds of the estate duty and the tax on railway passenger fares among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its report dated the 30th day of September, 1957.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. This Act may be called the Estate Duty and Tax on Railway Passenger Fares (Distribution) Act, 1957.

2. In this Act,—

Definitions.

34 of 1953.

(a) "estate duty" means the estate duty levied under the Estate Duty Act, 1953, in respect of property other than agricultural land;

(b) "State" does not include a Union territory;

25 of 1957.

(c) "tax on railway passenger fares" means the tax levied under the Railway Passenger Fares Act, 1957.

Distribution
of net pro-
ceeds of
estate duty
assigned to
the States.

3. (1) During each financial year commencing on and after the 1st day of April, 1957, the net proceeds of the estate duty levied and collected during that financial year shall, after deducting therefrom a sum equal to one per cent. of the said proceeds as being attributable to Union territories, be distributed among the States in accordance with the provisions of sub-section (2).

(2) Out of the total amount falling to be distributed in any financial year under sub-section (1),—

(a) the amount attributable to immovable property shall be distributed among the States in proportion to the gross value of the immovable property situated in the respective States as determined in respect of that financial year;

(b) the balance shall be distributed among the States as follows:—

<i>State</i>	<i>Percentage</i>
Andhra Pradesh	.. 8.76
Assam	.. 2.53
Bihar	.. 10.86
Bombay	.. 13.52
Kerala	.. 3.79
Madhya Pradesh	.. 7.30
Madras	.. 8.40
Mysore	.. 5.43
Orissa	.. 4.10
Punjab	.. 4.52
Rajasthan	.. 4.47
Uttar Pradesh	.. 17.71
West Bengal	.. 7.37
Jammu and Kashmir	.. 1.24

(3) For the purposes of this section,—

(a) “amount attributable to immovable property” means an amount which bears to the total amount distributable in any financial year under sub-section (1) the same proportion which the gross value of all immovable property situated in the States bears to the gross value of all property, movable and immovable, so situated, as determined in respect of that financial year;

(b) "gross value", in relation to movable or immovable property, means the total value of all movable property or, as the case may be, of all immovable property, passing on the death of any person as determined by the Controller under the Estate Duty Act, 1953;

34 of 1953.

(c) "immovable property" does not include agricultural land.

4. (1) In respect of each of the financial years commencing on the 1st day of April, 1953, 1954 and 1955, the net proceeds of the estate duty levied and collected during that financial year shall, after deducting therefrom a sum equal to two and three quarter per cent. of the said proceeds as being attributable to Part C States, be distributed among the Part A States and Part B States in the same manner as the percentage of the net proceeds of taxes on income falling to be distributed under clause (2) of article 270 of the Constitution has been distributed among those States in respect of that financial year.

Special provision for distribution of net proceeds of estate duty in respect of financial years 1953-54 to 1956-57.

(2) In respect of the financial year commencing on the 1st day of April, 1956,—

(a) seven-twelfths of the net proceeds of the estate duty levied and collected during the said financial year shall, after deducting therefrom a sum equal to two and three quarter per cent. of the said proceeds as being attributable to Part C States, be distributed among the Part A States and Part B States in respect of the first seven months of the said financial year in the same manner as the percentage of the net proceeds of taxes on income falling to be distributed under clause (2) of article 270 of the Constitution has been distributed among those States in respect of the said seven months, and

(b) five-twelfths of the net proceeds of the estate duty levied and collected during the said financial year shall, after deducting therefrom a sum equal to one per cent. of the said proceeds as being attributable to Union territories, be distributed in respect of the remaining five months of the said financial year, in the same manner as the percentage of the net proceeds of taxes on income falling to be distributed under clause (2) of article 270 of the Constitution has been distributed among the States in respect of the said five months.

(3) The provisions of this section shall be deemed to have had effect from the date on which the Estate Duty Act, 1953, came into force.

34 of 1953.

Distribution
of net pro-
ceeds of the
tax on
railway
passenger
fares assign-
ed to the
States.

5. During each financial year commencing on and after the 1st day of April, 1957, the net proceeds of the tax on railway passenger fares levied and collected during that financial year shall, after deducting therefrom a sum equal to one quarter per cent. of the said proceeds as being attributable to Union territories, be distributed among the States as follows:—

<i>State</i>	<i>Percentage</i>
Andhra Pradesh	.. 8.86
Assam	.. 2.71
Bihar	.. 9.39
Bombay	.. 16.28
Kerala	.. 1.81
Madhya Pradesh	.. 8.31
Madras	.. 6.46
Mysore	.. 4.45
Orissa	.. 1.78
Punjab	.. 8.11
Rajasthan	.. 6.77
Uttar Pradesh	.. 18.76
West Bengal	.. 6.31

Power to
make rules.

6. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the manner in which the gross value of property is to be calculated, for the time at which, and the manner in which, any payments under this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

(2) All rules made under this section shall, as soon as may be after they are made, be laid for not less than thirty days before each House of Parliament and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

THE ADDITIONAL DUTIES OF EXCISE (GOODS OF SPECIAL IMPORTANCE) ACT, 1957

No. 58 OF 1957

[24th December, 1957]

An Act to provide for the levy and collection of additional duties of excise on certain goods and for the distribution of a part of the net proceeds thereof among the States in pursuance of the principles of distribution formulated and the recommendations made by the Finance Commission in its report dated the 30th day of September, 1957, and to declare those goods to be of special importance in inter-State trade or commerce.

Enacted by Parliament in the Eighth Year of the Republic of India as follows:—

1. (1) This Act may be called the Additional Duties of Excise (Goods of Special Importance) Act, 1957. Short title and extent.

(2) It extends to the whole of India.

2. In this Act,—

Definitions.

(a) “additional duties” means the duties of excise levied and collected under sub-section (1) of section 3;

(b) “State” does not include a Union territory;

(c) the words and expressions “sugar”, “tobacco”, “cotton fabrics”, “rayon or artificial silk fabrics” and “woollen fabrics” shall have the meanings respectively assigned to them in Items Nos. 8, 9, 12, 12A and 12B of the First Schedule to the Central Excises and Salt Act, 1944.

1 of 1944.

3. (1) There shall be levied and collected in respect of the following goods, namely, sugar, tobacco, cotton fabrics, rayon or artificial silk fabrics and woollen fabrics produced or manufactured in India and on all such goods lying in stock within the precincts of any factory, warehouse or other premises where the said goods were manufactured, stored or produced, or in any premises appurtenant thereto, duties of excise at the rate or rates specified in the First Schedule to this Act. Levy and collection of additional duties.

(2) The duties of excise referred to in sub-section (1) in respect of the goods specified therein shall be in addition to the duties of excise chargeable on such goods under the Central Excises and Salt Act, 1 of 1944, 1944, or any other law for the time being in force.

(3) The provisions of the Central Excises and Salt Act, 1944, and the rules made thereunder, including those relating to refunds and exemptions from duty, shall, so far as may be, apply in relation to the levy and collection of the additional duties as they apply in relation to the levy and collection of the duties of excise on the goods specified in sub-section (1).

Distribution
of additional
duties among
States.

4. During each financial year, there shall be paid out of the Consolidated Fund of India to the States in accordance with the provisions of the Second Schedule such sums, representing a part of the net proceeds of the additional duties levied and collected during that financial year, as are specified in that Schedule.

Expenditure
to be charg-
ed on the
Consolidated
Fund of
India.

5. Any expenditure under the provisions of this Act shall be expenditure charged on the Consolidated Fund of India.

Power to
make rules.

6. (1) The Central Government may, by notification in the Official Gazette, make rules providing for the time at which, and the manner in which, any payments under the provisions of this Act are to be made, for the making of adjustments between one financial year and another and for any other incidental or ancillary matters.

(2) All rules made under this section shall, as soon as may be after they are made, be laid for not less than thirty days before each House of Parliament and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

Declaration
of certain
goods to be
of special
importance
in inter-State
trade or
commerce.

7. It is hereby declared that the following goods namely, sugar, tobacco, cotton fabrics, rayon or artificial silk fabrics and woollen fabrics are of special importance in inter-State trade or commerce and every sales tax law of a State shall, in so far as it imposes or authorises the imposition of a tax on the sale or purchase of the declared goods, be subject as from the 1st day of April, 1958, to the restrictions and conditions specified in section 15 of the Central Sales Tax Act, 1956.

THE FIRST SCHEDULE

[See section 3(1)]

Item No. in the First Schedule to the Central Excises and Salt Act, 1944	Description of goods	Rate of additional duty
(1)	(2)	(3)
8.	SUGAR	Three rupees and thirty-one naye paise per cwt.
9.	TOBACCO—	
	I. <i>Unmanufactured tobacco</i> —	Per lb.
	(i) if flue cured and used in the manufacture of cigarettes containing—	
	(i) more than 60 per cent. weight of imported tobacco.	Nil.
	(ii) more than 40 per cent. but not more than 60 per cent. weight of imported tobacco.	Nil.
	(iii) more than 20 per cent. but not more than 40 per cent. weight of imported tobacco.	Nil.
	(iv) 20 per cent. or less than 20 per cent. weight of imported tobacco.	Nil.
	(v) no imported tobacco.	Nil.
	(2) if flue cured and used for the manufacture of smoking mixtures for pipes and cigarettes.	Fifty naye paise.
	(3) if flue cured and not otherwise specified.	Twenty naye paise.
	(4) if other than flue cured and used for the manu- facture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes.	Nil.

(1)	(2)	(3)
-----	-----	-----

(5) if not flue cured and not actually used for the manufacture of (a) cigarettes or (b) smoking mixtures for pipes and cigarettes—

(i) stems of tobacco larger than $1/4''$ and stems of tobacco not larger than $1/16''$ in size.

(ii) dust of tobacco.

(iii) granule ('rawa') of tobacco not larger than $1/16''$ square in size.

(iv) tobacco cured in whole leaf form and packed or tied in bundles, hanks or bunches or in the form of twists or coils.

Three naye paise.

(6) If other than flue cured and not otherwise specified.

Twenty naye paise.

(7) if used for agricultural purposes

Nil.

(8) stalks

One naya paisa.

II. Manufactured tobacco—

Per hundred.

(1) Cigars and cheroots of which the value—

(i) exceeds Rs. 30 a hundred.

Three rupees.

(ii) exceeds Rs. 25 a hundred but does not exceed Rs. 30 a hundred.

Two rupees and fifty naye paise.

(iii) exceeds Rs. 20 a hundred but does not exceed Rs. 25 a hundred.

Two rupees.

(iv) exceeds Rs. 15 a hundred but does not exceed Rs. 20 a hundred.

One rupee and fifty naye paise.

(v) exceeds Rs. 10 a hundred but does not exceed Rs. 15 a hundred.

One rupee.

(vi) exceeds Rs. 5 a hundred but does not exceed Rs. 10 a hundred.

Fifty naye paise.

(vii) exceeds Rs. 2-8-0 a hundred but does not exceed Rs. 5 a hundred.

Twenty-five naye paise.

(viii) exceeds Rs. 1-4-0 a hundred but does not exceed Rs. 2-8-0 a hundred.

Ten naye paise.

(ix) exceeds 14 annas a hundred but does not exceed Rs. 1-4-0 a hundred.

Five naye paise.

(2) Cigarettes of which the value—

Per thousand.

(i) exceeds Rs. 50 a thousand.

Eight rupees and sixty naye paise.

(ii) exceeds Rs. 35 a thousand but does not exceed Rs. 50 a thousand.

Seven rupees and sixty naye paise.

(iii) exceeds Rs. 30 a thousand but does not exceed Rs. 35 a thousand.

Four rupees and twenty naye paise.

(iv) exceeds Rs. 25 a thousand but does not exceed Rs. 30 a thousand.

Three rupees and eighty naye paise.

(v) exceeds Rs. 20 a thousand but does not exceed Rs. 25 a thousand.

Two rupees and sixty naye paise.

(vi) exceeds Rs. 15 a thousand but does not exceed Rs. 20 a thousand.

Two rupees and twenty naye paise.

(1)	(2)	(3)
	(vii) exceeds Rs. 10 a thousand but does not exceed Rs. 15 a thousand.	One rupee and ten naye paise.
	(viii) exceeds Rs. 7-8-0 a thousand but does not exceed Rs. 10 a thousand.	Sixty naye paise.
	(ix) does not exceed Rs. 7-8-0 a thousand	Forty naye paise.
	(3) Biris in the manufacture of which any process has been conducted with the aid of machines operated with or without the aid of power.	Sixty naye paise.
12.	COTTON FABRICS—	
	(1) Cotton fabrics, superfine	Thirteen naye paise per square yard.
	(2) Cotton fabrics, fine	Eight naye paise per square yard.
	(3) Cotton fabrics, medium	Four naye paise per square yard.
	(4) Cotton fabrics, coarse	Three naye paise per square yard.
12A.	RAYON OR ARTIFICIAL SILK FABRICS	Three naye paise per square yard.
12B.	WOOLLEN FABRICS	Five per cent. <i>ad valorem</i> .

THE SECOND SCHEDULE

(See section 4)

PART I

Distribution of additional duties on sugar

1. In this Part,—

(a) “net proceeds”, as respects any financial year, means the net proceeds of the additional duties in respect of sugar levied and collected during that financial year;

(b) “Table” means the Table at the end of this Part.

2. During each of the financial years commencing on or after the 1st April, 1958, there shall be paid—

(a) to the State of Jammu and Kashmir a sum equal to 1.25 per cent. of the net proceeds; and

(b) to each of the States specified in the first column of the Table—

(i) a sum equal to such percentage of one-fourth of the net proceeds as is specified against that State in the second column of the Table;

(ii) a sum equal to the difference between the sum specified against that State in the third column of the Table and the sum payable to that State under sub-clause (i); and

(iii) if the total of the sums payable to all the States under the preceding provisions of this paragraph is less than 99 per cent. of the net proceeds by any amount, a further sum equal to such percentage of that amount as is specified against that State in the fourth column of the Table:

Provided that if during that financial year there is levied and collected in any State specified in the Table a tax on the sale or purchase of sugar by or under any law of that State, no sums shall be payable to that State under sub-clause (ii) or sub-clause (iii) of clause (b) in respect of that financial year, unless the Central Government by special order otherwise directs.

3. In respect of the financial year ending on the 31st March, 1958, the provisions of paragraph 2 (excluding the proviso) shall apply for the distribution of a part of the net proceeds, subject to the modification that each of the sums specified in the third column of the Table shall be deemed to have been replaced by one-fourth of that sum.

TABLE

I	2	3	4
		(Rupees in lakhs)	
Andhra Pradesh	9.38	40	6.65
Assam	3.46	15	2.55
Bihar	10.57	30	8.20
Bombay	12.17	245	20.17
Kerala	3.84	20	3.03
Madhya Pradesh	7.46	40	7.67
Madras	7.56	60	7.43
Mysore	6.52	25	5.13
Orissa	4.46	20	2.87
Punjab	4.59	50	7.21
Rajasthan	4.71	25	4.81
Uttar Pradesh	15.94	112	15.63
West Bengal	7.59	36	8.65

PART II

Distribution of additional duties on tobacco

4. The provisions of paragraphs 2 and 3 shall apply for the distribution of a part of the net proceeds of the additional duties on tobacco levied and collected during each financial year as they apply for the distribution of a part of the net proceeds of the additional duties on sugar, subject to the modification that the references therein to the Table shall be construed as references to the Table below.

TABLE

I	2	3	4
	(Rupees in lakhs)		
Andhra Pradesh	9·38	75	10·47
Assam	3·46	30	2·98
Bihar	10·57	20	8·90
Bombay	12·17	115	17·41
Kerala	3·84	37	3·43
Madhya Pradesh	7·46	32	7·10
Madras	7·56	57	9·53
Mysore	6·52	27	5·58
Orissa	4·46	15	3·21
Punjab	4·59	30	4·36
Rajasthan	4·71	15	3·59
Uttar Pradesh	15·94	63	16·13
West Bengal	7·59	40	7·31

PART III

Distribution of additional duties on textiles

5. In this Part,—

(a) “net proceeds”, as respects any financial year, means the net proceeds of the additional duties in respect of cotton fabrics, rayon or artificial silk fabrics and woollen fabrics levied and collected during that financial year;

(b) “Table” means the Table at the end of this Part.

6. During each of the financial years commencing on or after the 1st April, 1958, there shall be paid—

(a) to the State of Jammu and Kashmir a sum equal to 1·25 per cent. of the net proceeds;

(b) to each of the States specified in the first column of the Table—

(i) such sum as is specified against that State in the second column of the Table; and

(ii) if the total of the sums payable to all the States under the preceding provisions of this paragraph is less than 99 per cent. of the net proceeds by any amount, a further sum equal to such percentage of that amount as is specified against that State in the third column of the Table:

Provided that if during that financial year, there is levied and collected in any State specified in the Table a tax on the sale or purchase of cotton fabrics, rayon or artificial silk fabrics or woollen fabrics by or under any law of that State, no sums shall be payable to that State under clause (b) in respect of that financial year, unless the Central Government by special order otherwise directs.

7. In respect of the financial year ending on the 31st March, 1958, the provisions of paragraph 2 (excluding the proviso) shall apply for the distribution of a part of the net proceeds, subject to the modification that each of the sums specified in the second column of the Table shall be deemed to have been replaced by one-fourth of that sum.

TABLE

I	2	3
	(Rupees in lakhs)	
Andhra Pradesh	120	7.38
Assam	40	2.72
Bihar	80	11.19
Bombay	600	16.46
Kerala	38	3.10
Madhya Pradesh	83	6.97
Madras	168	7.26
Mysore	48	4.98
Orissa	50	3.32
Punjab	95	5.56
Rajasthan	50	4.36
Uttar Pradesh	400	18.19
West Bengal	204	8.51

THE DAMODAR VALLEY CORPORATION (AMENDMENT) ACT, 1957

No. 59 OF 1957

[24th December, 1957]

An Act to amend the Damodar Valley Corporation Act, 1948.

BE it enacted by Parliament in the Eighth Year of the Republic of India as follows:—

Short title. 1. This Act may be called the Damodar Valley Corporation (Amendment) Act, 1957

Amendment of section 5. 2. In section 5 of the Damodar Valley Corporation Act, 1948, sub-section (1) shall be omitted.

G. R. RAJAGOPAUL,
Addl. Secy. to the Govt. of India.